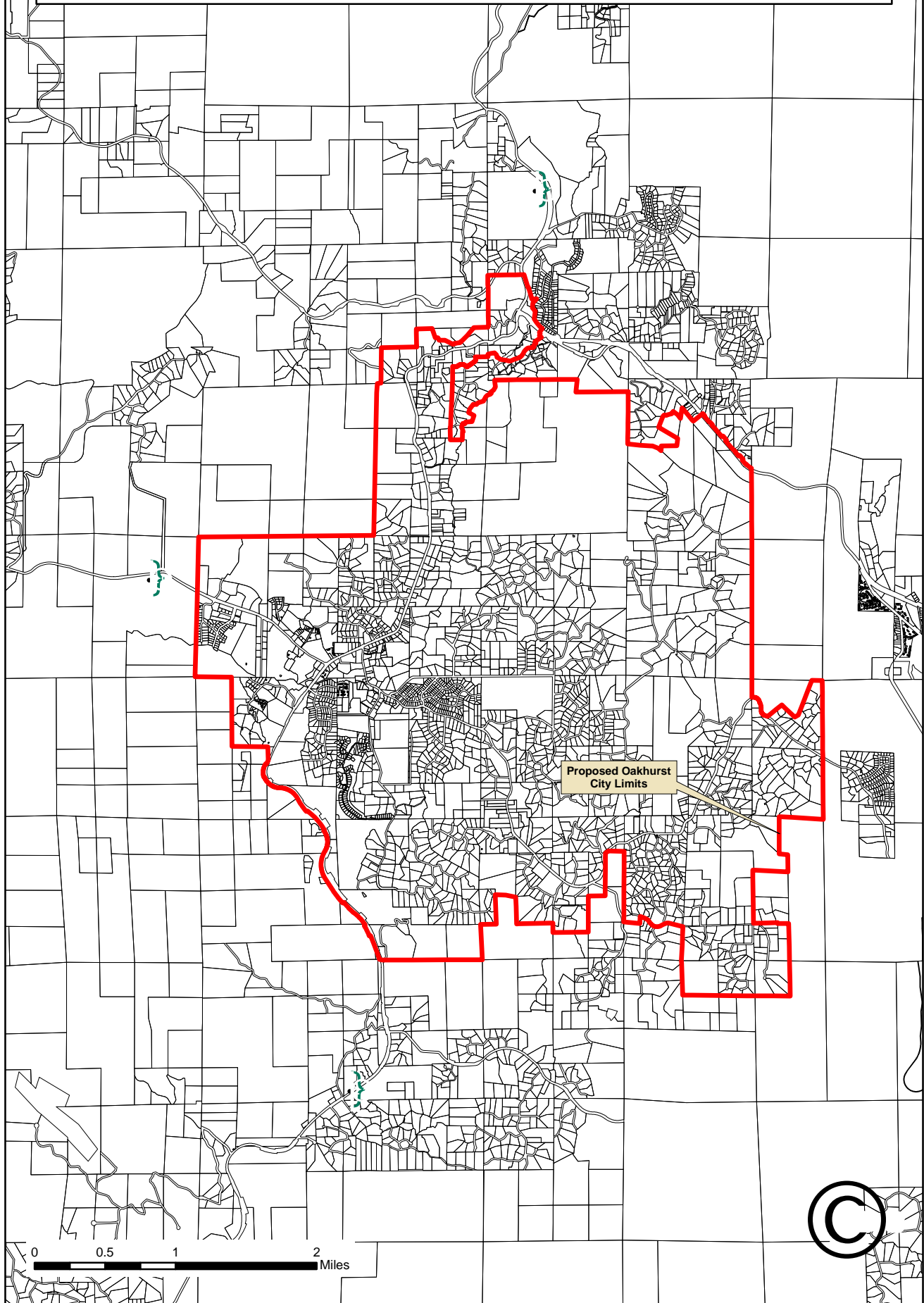


Proposed Oakhurst Incorporation





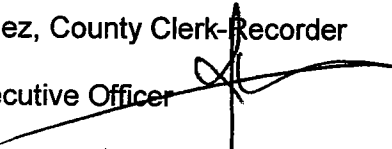
LOCAL AGENCY
FORMATION COMMISSION

- 2037 W. Cleveland Avenue MS-G
- Madera, CA 93637-8720
- (559) 675-7821
- FAX (559) 675-6573
- TDD (559) 675-8970
- E-MAIL: mc_planning@madera-county.com

MEMORANDUM

DATE: November 6, 2007

TO: Rebecca Martinez, County Clerk-Recorder

FROM: Dave Herb, Executive Officer 

SUBJECT: LAFCO Resolution for the Proposed Incorporation of the Town of Oakhurst and the Impartial Analysis

On September 25th the Madera LAFCO approved the proposal to incorporate the Town of Oakhurst and directed that the issue was to proceed to election in accordance with the attached resolution.

On October 23rd the Commission also approved the attached impartial analysis of the proposal.

The subject resolution and impartial analysis should be included in the voter pamphlet for the February 5, 2008 election in the affected area.

Thank you for your assistance.

**LOCAL AGENCY FORMATION COMMISSION
ANALYSIS OF THE PROPOSED INCORPORATION
OF THE TOWN OF OAKHURST**

The proposed incorporation of the Town of Oakhurst comprises approximately 13.1 square miles and an estimated population of 4179 and includes: most of the developed and developing areas in the vicinity of the community including the areas of John West Road, Stage Coach Road (425A) and Fresno Flats Road (425B). The proposed Town is generally located at the intersection of State routes 41 and 49. The incorporation proceedings were initiated by registered voter petition. If approved by the voters, the effective date of the incorporation will be July 1, 2008. The Town's sphere of influence will be generally coterminous with the proposed incorporation boundaries on the east, on the west, it will extend approximately 1 mile west of the intersection of State routes 49 and 41, on the north it will extend approximately 1 ½ miles north of the intersection of Route 41 and Road 222 and on the south it will extend to Road 420. The reasons for incorporation are:

1. To allow self-determination for area residents through formation of a city government.
2. To capture local revenues to provide for improved municipal programs and basic services.
3. To allow for greater representation of residents in municipal decisions and activities affecting the community.
4. To establish a local government with greater accessibility and responsiveness to its constituents.

Services to be provided by the new town will include, but are not limited to: general government; law enforcement and traffic control; police and fire; planning; building inspection and code enforcement; animal control; street construction and maintenance; street lighting; and solid waste disposal. Voter approval of the incorporation authorizes the new city to continue all existing taxes, assessments, and fees imposed by the County of Madera at the same rate as imposed by the County and using the same manner of collection.

A comprehensive fiscal analysis of the proposed incorporation, based on existing service levels and revenue sources, and not assuming any increase in the tax rate or the levying of any new assessments, was performed. The results of the analysis estimated that the proposed city would collect approximately 2.0 million in revenues during the first full fiscal year of city hood (2008/2009), while expending approximately 1.0 million during that same time period for municipal

services and other obligations. The 1 million dollars in revenues which have not been appropriated could be used at the discretion of the town counsel to increase the level of selected services, provide new services, fund capital improvements, accumulate a reserve, or for other municipal purposes. The analysis further shows general fund surpluses each of the first 10 years of city hood. An appropriations (Gann) limit of \$4,755,963.00 million has been determined for the proposed incorporation.

Voters will elect a five member town counsel which shall appoint the City Manager, City Clerk, and City Treasurer.

BEFORE THE
MADERA LOCAL AGENCY FORMATION COMMISSION
STATE OF CALIFORNIA

In the Matter of)	Resolution No.:2007-006
)	
APPLICATION FOR THE)	A RESOLUTION MAKING
INCORPORATION OF)	DETERMINATIONS AND APPROVING
THE TOWN OF OAKHURST-)	WITH TERMS AND CONDITIONS THE
)	APPLICATION FOR THE
)	INCORPORATION OF THE TOWN OF
)	OAKHURST

WHEREAS, the application and petition for incorporation of Oakhurst, designated as "The Town of Oakhurst – 2007-006" was heretofore filed and accepted for filing on August 27, 2007 ("Incorporation Proposal") by the Executive Officer of the Madera Local Agency Formation Commission ("Commission") pursuant to Cortese-Knox-Hertzberg Local Reorganization Act of 2000, Title 5, Division 3, commencing with Section 56000 et seq. of the Government Code ("CKH Act"); and

WHEREAS, the Executive Officer has prepared his report, including pertinent recommendations, on the Proposed Incorporation in accordance with Section 56665 of the CKH Act ("Executive Officer's Report"), and has furnished copies of the report to each person entitled under the CKH Act to receive such a copy; and

WHEREAS, as part of the Executive Officer's Report, a comprehensive fiscal analysis was prepared under the direction of the Executive Officer pursuant to the requirements 56800 of the CKH Act; and

WHEREAS, the Commission has determined that the Incorporation Proposal is categorically exempt from environmental review, under Section 15320 of the California Environmental Quality Act (CEQA) Guidelines, which applies to changes in the organization or

reorganization of local governmental agencies where the changes do not change the geographical area in which previously existing powers are exercised; and

WHEREAS, the Commission called for and held a duly-noticed public hearing on the Incorporation Proposal as required by law on September 25, 2007 and at the hearing this Commission heard and received all oral and written protests, objections and evidence which were made, presented or filed, and all persons present were given an opportunity to hear and be heard with respect to the Incorporation Proposal and the report of the Executive Officer.

NOW, THEREFORE, THE MADERA LOCAL AGENCY FORMATION COMMISSION DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

1. The Commission approves, subject to the terms and conditions herein, the Incorporation Proposal, with the boundaries as legally described and depicted on the map and legal description attached hereto as Exhibit "A" and Exhibit "B" ("Incorporation Area"), respectively. In the event that there is any conflict between Exhibit A and Exhibit B, the legal description (Exhibit B) shall be deemed to be the accurate description of the Incorporation Area.
2. The proposed incorporation, as modified by the Commission, is approved subject to the following terms and conditions:
 - a. General
 - i. Incorporation shall be subject to confirmation by vote of registered voters within the Incorporation Area in accordance with applicable law. The question of incorporation, including the terms and conditions contained herein, shall be one question on the ballot;
 - ii. The effective date of incorporation shall be July 1, 2008
 - iii. The transition period shall be July 1, 2008, through June 30, 2009
 - iv. The name of the new city shall be the Town of Oakhurst
 - v. The Town of Oakhurst shall be incorporated as a general law city.

b. Financial

- i. A Revenue Neutrality Agreement has been formulated between the County of Madera and the applicants to mitigate potential negative fiscal effects to the County, and has been adopted by the Madera County Board of Supervisors on October 23, 2007, a copy of which is attached hereto as Exhibit "C". Following election of the Town Council, the Town Council shall adopt the Revenue Neutrality Agreement and adhere to the terms and conditions contained therein.
- ii. In accordance with Section 57384 of the CKH Act, the County Board of Supervisors has adopted a resolution requesting reimbursement for its net cost of services provided during the transition period. Transition period net costs shall be reimbursed pursuant to the provisions of Sections 57384(b) and (c) of the CKH Act (Exhibit D).
- iii. Costs for the preparation of the map and legal description, as well as filing fees, required by the State Board of Equalization shall be borne by the applicants.
- iv. Pursuant to Section 57150(b) of the CKH Act, election costs will be borne by the County, and, if incorporation is confirmed by the voters, reimbursed by the Town in the same manner as the net cost of services during the transition period.

c. Legislative Body and Municipal Officials

- i. The legislative body of the town shall be the Town Council and shall consist of five members elected at large in accordance with Sections 57377-57379 of the Government Code.
- ii. The first election of the Town Council shall be held concurrently with the election on the question of incorporation.
- iii. Upon and after the effective date, the Town Council shall appoint a City Manager, City Clerk, and City Treasurer in accordance with

d. City Services

- i. Pursuant to Section 57384 of the CKH Act, the County Board of Supervisors shall continue to furnish to the Incorporation Area, without additional charge to the Town, all services furnished prior to incorporation. Such services shall be furnished for the remainder of the transition period as defined in Section 2.a.iii, above, or until the Town Council formally requests discontinuance of the service(s), whichever occurs first.
- ii. The following services shall be transferred to the Town upon incorporation: general local government, law enforcement, fire protection, animal control, land use and planning, public works, roads, engineering, wastewater treatment and disposal, solid waste disposal, street lighting, parks and recreation, and code enforcement.

e. Disposition of Affected County Service Areas and Maintenance Districts

- i. The following County Service Areas (CSA) shall be dissolved and reconstituted as Maintenance Districts by the Town Council at its first meeting following incorporation. The Town shall assume all assessments, assets, liabilities, and maintenance responsibilities of the CSAs as an enterprise of the Town.

1. CSA 06 (Still Meadow Ranch)
2. CSA 08 (Pierce Lake Estates)
3. CSA 12 (West Oak Boulder Creek)
4. CSA 18 (Ponderosa Knolls)

- ii. The following Maintenance Districts (MD) are wholly within the Incorporation Area and shall be transferred to the Town upon the request of the new Town Council at its first meeting following incorporation. The Town Council shall be designated the

successor governing body to the MDs and shall assume all assessments, assets, liabilities, and maintenance responsibilities of the MDs as an enterprise of the Town.

1. MD 20 (Hidden Oaks Estates)
2. MD 29A (Oak Creek Bridge)
3. MD 32 (West Road)
4. MD 32A (West Road/Zone A)
5. MD 42 (Meadow View Drive)
6. MD 44 (Still Meadow Road)
7. MD 47 (Spook Lane)
8. MD 51 (Quail Ridge)
9. MD 72 (North Oakhurst)
10. MD 98 (Pine Meadow)

iii. Following incorporation, the following Maintenance Districts will be located within portions of the Incorporation Area and unincorporated County areas. The governance, assets, liabilities, assessments and maintenance of these districts shall be transferred to the Town as a subsidiary district following incorporation.

1. MD 22A, MD 22A ACO, MD 22B (Oakhurst & Sunnydale)
2. MD 76 (River Falls Road)

iv. Portions of Road District 5 within the Incorporation Area shall be detached from the County's jurisdiction and with the corresponding property taxes transferred to the Town as provided herein.

f. Road Services

- i. All roads and public right-of-way wholly within the Incorporation Area shall be transferred to the Town of Oakhurst upon incorporation. The entire road right-of-way of any roads and public right-of-way that divides the Incorporation Area from the County unincorporated area

shall be transferred to the Town of Oakhurst upon incorporation. The County and Town shall expeditiously prepare and record any documents necessary to effectuate the transfer of such property.

g. Planning Policies

- i. All applicable County ordinances shall remain in effect for 120 days following the effective date of incorporation, unless the Town Council enacts superseding ordinances prior to the termination of the 120 day timeframe.
 - ii. As of the effective date of incorporation, the Town shall be bound by the conditions of any development agreements entered into by the County and developers to the extent as if the Town were an original signatory.
 - iii. The Town Council shall adopt the County's development fee program following incorporation, unless and until it adopts a superseding development fee program.
3. The Commission has reviewed the comprehensive fiscal analysis prepared for the Incorporation Proposal.
4. The Commission determines that the amount of base property tax transferred to the Town of Oakhurst General Fund from the County pursuant to Sections 56375(q) and 56842 shall be \$670,697. The base property tax transferred to the Town of Oakhurst Road Fund shall be \$13,246.
5. The provisional appropriations limit, as required by Article XIIB of the California Constitution, shall be \$4,755,963.
6. The Commission has reviewed the spheres of influence of the affected local agencies and the determined that the Incorporation Proposal is consistent with those spheres of influence.
7. The Commission has reviewed the Executive Officer's Report and recommendations.

8. The Commission finds that the Incorporation Proposal is categorically exempt from environmental review pursuant to Section 15320 of the California Environmental Quality Act Guidelines in that the Incorporation Proposal is strictly limited to the formation of a city and assumption of preexisting services provided by the County, and that pursuant to the terms and conditions contained herein, the Town of Oakhurst would adopt all County ordinances following incorporation while maintaining existing land use policies contained in the County General Plan.

9. The Incorporation Proposal is consistent with the intent of the CKH Act;

The foregoing Resolution was adopted this 25th day of September 2007, by the following vote:

Commissioner Moss Voted: Yes

Commissioner Dominici Voted: Yes

Commissioner Dal Cerro Voted: Yes

Commissioner Poythress Voted: Yes

Commissioner Harris Voted: Yes



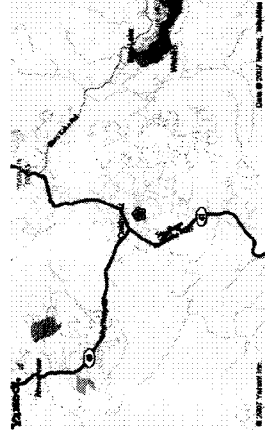
Chairman, Local Agency Formation Commission

ATTEST:



Executive Officer, LAFCO

**Proposed Incorporation of City of Oakhurst
LAFCO 2007 - 006**



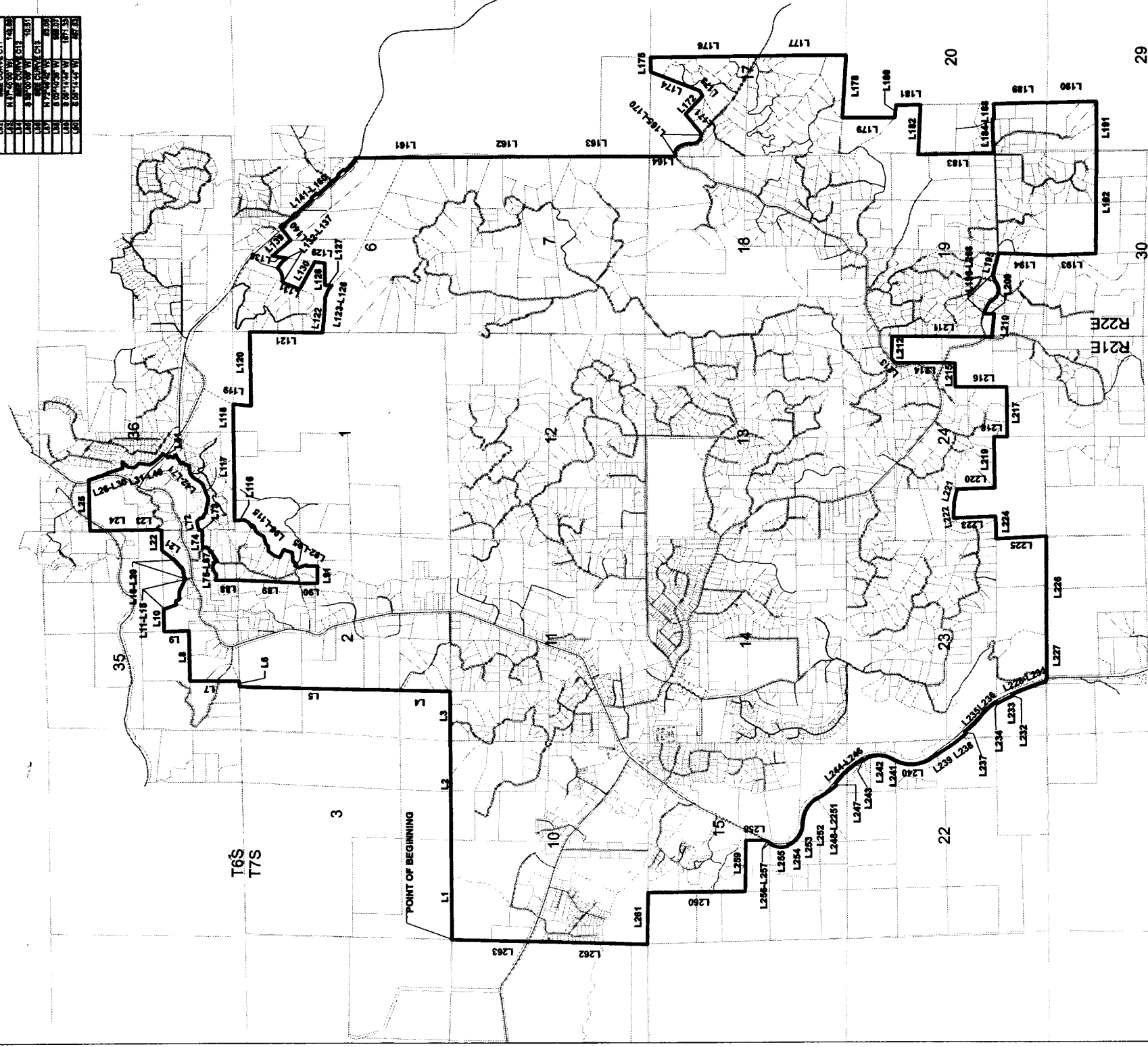
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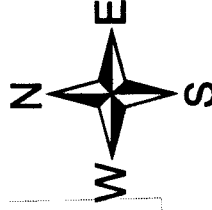
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1.48	1.00	1.00	1.00	1.00	0.00	1.00
1.49	1.00	1.00	1.00	1.00	0.00	1.00
1.50	1.00	1.00	1.00	1.00	0.00	1.00
1.51	1.00	1.00	1.00	1.00	0.00	1.00
1.52	1.00	1.00	1.00	1.00	0.00	1.00
1.53	1.00	1.00	1.00	1.00	0.00	1.00
1.54	1.00	1.00	1.00	1.00	0.00	1.00
1.55	1.00	1.00	1.00	1.00	0.00	1.00
1.56	1.00	1.00	1.00	1.00	0.00	1.00
1.57	1.00	1.00	1.00	1.00	0.00	1.00
1.58	1.00	1.00	1.00	1.00	0.00	1.00
1.59	1.00	1.00	1.00	1.00	0.00	1.00
1.60	1.00	1.00	1.00	1.00	0.00	1.00
1.61	1.00	1.00	1.00	1.00	0.00	1.00
1.62	1.00	1.00	1.00	1.00	0.00	1.00
1.63	1.00	1.00	1.00	1.00	0.00	1.00
1.64	1.00	1.00	1.00	1.00	0.00	1.00
1.65	1.00	1.00	1.00	1.00	0.00	1.00
1.66	1.00	1.00	1.00	1.00	0.00	1.00
1.67	1.00	1.00	1.00	1.00	0.00	1.00
1.68	1.00	1.00	1.00	1.00	0.00	1.00
1.69	1.00	1.00	1.00	1.00	0.00	1.00
1.70	1.00	1.00	1.00	1.00	0.00	1.00
1.71	1.00	1.00	1.00	1.00	0.00	1.00
1.72	1.00	1.00	1.00	1.00	0.00	1.00
1.73	1.00	1.00	1.00	1.00	0.00	1.00
1.74	1.00	1.00	1.00	1.00	0.00	1.00
1.75	1.00	1.00	1.00	1.00	0.00	1.00
1.76	1.00	1.00	1.00	1.00	0.00	1.00
1.77	1.00	1.00	1.00	1.00	0.00	1.00
1.78	1.00	1.00	1.00	1.00	0.00	1.00
1.79	1.00	1.00	1.00	1.00	0.00	1.00
1.80	1.00	1.00	1.00	1.00	0.00	1.00
1.81	1.00	1.00	1.00	1.00	0.00	1.00
1.82	1.00	1.00	1.00	1.00	0.00	1.00
1.83	1.00	1.00	1.00	1.00	0.00	1.00
1.84	1.00	1.00	1.00	1.00	0.00	1.00
1.85	1.00	1.00	1.00	1.00	0.00	1.00
1.86	1.00	1.00	1.00	1.00	0.00	1.00
1.87	1.00	1.00	1.00	1.00	0.00	1.00
1.88	1.00	1.00	1.00	1.00	0.00	1.00
1.89	1.00	1.00	1.00	1.00	0.00	1.00
1.90	1.00	1.00	1.00	1.00	0.00	1.00
1.91	1.00	1.00	1.00	1.00	0.00	1.00
1.92	1.00	1.00	1.00	1.00	0.00	1.00
1.93	1.00	1.00	1.00	1.00	0.00	1.00
1.94	1.00	1.00	1.00	1.00	0.00	1.00
1.95	1.00	1.00	1.00	1.00	0.00	1.00
1.96	1.00	1.00	1.00	1.00	0.00	1.00
1.97	1.00	1.00	1.00	1.00	0.00	1.00
1.98	1.00	1.00	1.00	1.00	0.00	1.00
1.99	1.00	1.00	1.00	1.00	0.00	1.00
2.00	1.00	1.00	1.00	1.00	0.00	1.00

[illegible]

LINE	ITEM	DATE	PRICE	QTY	AMOUNT
1161	1161	11/15/15	1.00	1.00	1.00
1162	1162	11/15/15	1.00	1.00	1.00
1163	1163	11/15/15	1.00	1.00	1.00
1164	1164	11/15/15	1.00	1.00	1.00
1165	1165	11/15/15	1.00	1.00	1.00
1166	1166	11/15/15	1.00	1.00	1.00
1167	1167	11/15/15	1.00	1.00	1.00
1168	1168	11/15/15	1.00	1.00	1.00
1169	1169	11/15/15	1.00	1.00	1.00
1170	1170	11/15/15	1.00	1.00	1.00
1171	1171	11/15/15	1.00	1.00	1.00
1172	1172	11/15/15	1.00	1.00	1.00
1173	1173	11/15/15	1.00	1.00	1.00
1174	1174	11/15/15	1.00	1.00	1.00
1175	1175	11/15/15	1.00	1.00	1.00
1176	1176	11/15/15	1.00	1.00	1.00
1177	1177	11/15/15	1.00	1.00	1.00
1178	1178	11/15/15	1.00	1.00	1.00
1179	1179	11/15/15	1.00	1.00	1.00
1180	1180	11/15/15	1.00	1.00	1.00
1181	1181	11/15/15	1.00	1.00	1.00
1182	1182	11/15/15	1.00	1.00	1.00
1183	1183	11/15/15	1.00	1.00	1.00
1184	1184	11/15/15	1.00	1.00	1.00
1185	1185	11/15/15	1.00	1.00	1.00
1186	1186	11/15/15	1.00	1.00	1.00
1187	1187	11/15/15	1.00	1.00	1.00
1188	1188	11/15/15	1.00	1.00	1.00
1189	1189	11/15/15	1.00	1.00	1.00
1190	1190	11/15/15	1.00	1.00	1.00
1191	1191	11/15/15	1.00	1.00	1.00
1192	1192	11/15/15	1.00	1.00	1.00
1193	1193	11/15/15	1.00	1.00	1.00
1194	1194	11/15/15	1.00	1.00	1.00
1195	1195	11/15/15	1.00	1.00	1.00
1196	1196	11/15/15	1.00	1.00	1.00
1197	1197	11/15/15	1.00	1.00	1.00
1198	1198	11/15/15	1.00	1.00	1.00
1199	1199	11/15/15	1.00	1.00	1.00
1200	1200	11/15/15	1.00	1.00	1.00



1 inch equals 1,500 feet



**Proposed Incorporation of the City of Oakhurst
Geographic Description**

LAFCO 2007 – 006

That certain parcel of land in the Unincorporated Territory of the County of Madera, State of California, lying within Sections 35 and 36 of T. 6 S., R. 21 E.; Sections 1, 2, 10 through 15, and 22 through 24 of T. 7 S., R. 21 E.; and Sections 6, 7, 17 through 20, 29, and 30 of T. 7 S., R. 22 E.. All of Mount Diablo Base and Meridian or projected there from, described as a whole as follows:

BEGINNING at the northwest corner of Section 10, T. 7 S., R. 21 E.;

1. thence along the north line of said Section 10, North 89°22'50" East, a distance of 2619.44 feet to the north one-quarter corner thereof;
2. thence continuing along said north line of Section 10, North 89°31'36" East, a distance of 2591.98 feet to the northeast corner thereof;
3. thence along the south line of Section 2, T. 7 S., R. 21 E., South 89°52'51" East, a distance of 1324.52 feet;
4. thence North 02°31'04" East, a distance of 2676.49 feet;
5. thence North 02°31'08" East, a distance of 2993.40 feet to a point of intersection with the south line of Section 35, T. 6 S., R. 21 E.;
6. thence along said south line of Section 35, North 88°48'34" East, a distance of 22.33 feet;
7. thence North 00°37'18" East, a distance of 1310.08 feet;
8. thence North 88°50'46" East, a distance of 1327.34 feet;
9. thence North 00°21'39" East, a distance of 654.53 feet;
10. thence North 88°52'07" East, a distance of 520.91 feet to the northwesterly corner of Parcel 1 of Parcel Map 1929 as shown on map recorded in Book 28, Page 117 of Maps, Records of Madera County;

thence southeasterly along the westerly and southerly lines of said Parcel 1 of Parcel Map 1929, the following five (5) courses:
11. South 19°30'31" East, a distance of 355.34 feet;
12. South 90°00'00" East, a distance of 100.00 feet;

13. South 25°42'19" East, a distance of 100.00 feet;
14. South 90°00'00" East, a distance of 210.00 feet;
15. South 62°56'44" East, a distance of 370.55 feet to a point on a curve concave southeasterly having a radius of 82.99 feet, the radial through said point bears South 31°55'34" East, said point being a point of intersection with the northerly right-of-way line of Snowline Court, said right-of-way being 60 feet in width;

thence leaving said westerly and southerly lines of Parcel 1 of Parcel Map 1929 along said northerly right-of-way line of Snowline Court, the following five (5) courses:

16. along said curve northeasterly a distance of 31.69 feet through a central angle of 21°52'55";
17. North 79°57'21" East, a distance of 230.98 feet to the beginning of a tangent curve concave northwesterly having a radius of 51.90 feet;
18. along said curve northeasterly a distance of 26.85 feet through a central angle of 29°38'21" to the beginning of a non tangent curve concave southeasterly having a radius of 50.00 feet, the radial through said point bears North 84°32'48" East;
19. along said curve northeasterly a distance of 88.12 feet through a central angle of 100°58'52";
20. North 45°02'14" East, a distance of 261.49 feet to the most westerly corner of Parcel 3 of said Parcel Map 1929;
21. thence leaving the said northerly right-of-way line of Snowline Court, and along the northwesterly line of said Parcel 3, North 39°18'13" East, a distance of 369.27 feet to the northwesterly corner thereof;
22. thence along the northerly line of said Parcel 3, North 88°52'07" East, a distance of 570.00 to a point of intersection with the west line of Section 36, T. 6 S., R. 21 E.;
23. thence along said west line of Section 36, North 00°14'23" West, a distance of 653.72 to the west one-quarter corner thereof,
24. thence continuing along said west line of Section 36, North 00°00'04" West, a distance of 1306.39 feet;

25. thence North $89^{\circ}23'26''$ East, a distance of 1367.61 feet to a point of intersection with the easterly right-of-way line of State Highway 41, said right-of-way being 100.00 feet in width;
 26. thence along the said easterly right-of-way line of State Highway 41, South $17^{\circ}21'47''$ East, a distance of 443.69 feet to the beginning of a tangent curve concave westerly having a radius of 749.76 feet;
 27. thence continuing along said easterly right-of-way line of State Highway 41 and along said curve southerly a distance of 60.76 feet through a central angle of $04^{\circ}38'37''$;
 28. thence leaving said easterly right-of-way line of State Highway 41, North $77^{\circ}16'50''$ East, a distance of 12.50 feet;
 29. thence South $17^{\circ}21'07''$ East, a distance of 302.60 feet to the northwesterly corner of Parcel 10 of Tract Map 34, Yosemite Forks Estates, as shown on map recorded in Book 7, Page 97 of Maps, Records of said County;
 30. thence along the southwesterly line of said Parcel 10, South $16^{\circ}39'00''$ East, a distance of 160.00 feet to the southwesterly corner thereof;
 31. thence along the southwesterly line of Parcels 10 and 11 of said Tract Map 34 and its northeasterly prolongation, North $87^{\circ}22'00''$ East, a distance of 266.18 feet to a point of intersection with the centerline of the Lewis Fork of Fresno River;
- thence along said centerline of the Lewis Fork of Fresno River, the following five (5) courses:
32. South $51^{\circ}07'40''$ West, a distance of 232.15 feet;
 33. South $08^{\circ}27'00''$ West, a distance of 173.28 feet;
 34. South $37^{\circ}58'00''$ East, a distance of 182.71 feet;
 35. South $11^{\circ}30'00''$ West, a distance of 279.23 feet;
 36. South $30^{\circ}28'00''$ West, a distance of 44.47 feet to the beginning of a non tangent curve concave southwesterly having a radius of 1080.00 feet, the radial through said point bears South $51^{\circ}44'53''$ West;
 37. thence leaving the said centerline of Lewis Fork of Fresno River and along said curve southeasterly a distance of 12.03 feet through a central angle of $00^{\circ}38'17''$;

38. thence South 52°23'10" West, a distance of 30.00 feet to the beginning of a non tangent curve concave northeasterly having a radius of 1050.00 feet, the radial through said point bears North 53°48'00" East, said point being a point on the northeasterly right-of-way line of County Road 222, said right-of-way being 100.00 feet in width;
39. thence along said northeasterly right-of-way line of County Road 222 and along said curve southeasterly a distance of 20.12 feet through a central angle of 01°06'33";
40. thence continuing along said northeasterly right-of-way line of County Road 222, South 37°18'33" East, a distance of 303.71 feet;
41. thence leaving said northeasterly right-of-way line of County Road 222. South 52°41'27" West, a distance of 100.00 feet to the beginning of a non tangent curve concave northeasterly having a radius of 1455.00 feet, the radial through said point bears North 48°49'20" East, said point being a point on the southwesterly right-of-way line of said County Road 222;
42. thence along said southwesterly right-of-way line of County Road 222 and along said curve southeasterly a distance of 107.23 feet through a central angle of 04°13'22";
43. thence leaving said southwesterly right-of-way line of County Road 222, South 28°07'37" West, a distance of 42.30 feet;
44. thence South 43°41'07" East, a distance of 133.21 feet;
45. thence South 43°18'36" West, a distance of 44.85 feet;
46. thence South 57°12'00" West, a distance of 205.04 feet;
47. thence South 35°21'00" East, a distance of 76.58 feet;
48. thence South 40°38'00" West, a distance of 106.97 feet;
49. thence South 03°32'00" West, a distance of 40.98 feet;
50. thence South 20°47'00" East, a distance of 10.96 feet;
51. thence South 15°39'25" East, a distance of 69.03 feet;
52. thence South 86°26'00" West, a distance of 201.58 feet;
53. thence South 75°00'00" West, a distance of 49.08 feet;

54. thence South 48°42'00" West, a distance of 35.40 feet;
55. thence South 51°01'00" West, a distance of 146.95 feet;
56. thence South 29°43'54" West, a distance of 107.16 feet;
57. thence South 25°55'54" West, a distance of 131.61 feet;
58. thence South 58°57'55" West, a distance of 63.30 feet;
59. thence South 33°12'54" East, a distance of 21.82 feet;
60. thence South 70°42'00" West, a distance of 272.59 feet;
61. thence South 60°47'40" West, a distance of 89.91 feet;
62. thence North 63°55'20" West, a distance of 79.87 feet;
63. thence North 79°32'00" West, a distance of 98.81 feet;
64. thence North 86°32'50" West, a distance of 130.11 feet;
65. thence North 81°17'25" West, a distance of 74.44 feet;
66. thence North 54°01'14" West, a distance of 101.34 feet;
67. thence North 64°03'25" West, a distance of 68.97 feet;
68. thence North 04°13'06" West, a distance of 78.17 feet;
69. thence North 44°27'51" West, a distance of 89.72 feet;
70. thence North 39°32'22" West, a distance of 35.37 feet;
71. thence South 79°19'00" West, a distance of 169.15 feet;
72. thence South 74°56'54" West, a distance of 93.09 feet to a point of intersection with the east line of said Section 35;
73. thence along the said east line of Section 35, South 03°14'36" West, a distance of 98.21 feet to the northeasterly corner of Parcel 2 of Parcel Map 936 as shown on map recorded in Book 22, Page 50 of Maps, Records of said County;

74. thence along the northerly line of said Parcel 2, North $87^{\circ}39'54''$ West, a distance of 486.58 feet to a point on a curve concave westerly having a radius of 125.00 feet, the radial through said point bears North $57^{\circ}34'53''$ East, said point being a point on the easterly right-of-way line of River Falls Road, said right-of-way being 60.00 in width;

thence along said easterly right-of-way line of River Falls Road, the following five (5) courses:

75. along said curve southerly a distance of 189.27 feet through a central angle of $86^{\circ}45'07''$;
76. South $54^{\circ}20'00''$ West, a distance of 165.00 feet;
77. South $67^{\circ}30'00''$ West, a distance of 65.00 feet to the beginning of a tangent curve concave southeasterly having a radius of 370.00 feet;
78. along said curve southwesterly a distance of 97.94 feet through a central angle of $15^{\circ}10'00''$ to the beginning of a non tangent curve concave southeasterly having a radius of 220.00 feet, the radial through said point bears South $37^{\circ}40'00''$ East;
79. along said curve southwesterly a distance of 23.58 feet through a central angle of $06^{\circ}08'30''$;
80. thence leaving said easterly right-of-way line of River Falls Road, North $43^{\circ}48'30''$ West, a distance of 60.00 feet to a point of intersection of the westerly right-of-way line of said River Falls Road with the southerly right-of-way line of River Falls Lane, said right-of-way being 60.00 feet in width;

thence along said southerly right-of-way line of River Falls Lane, the following seven (7) courses:

81. North $37^{\circ}40'00''$ West, a distance of 8.28 feet to the beginning of a tangent curve concave southwesterly having a radius of 70.00 feet;
82. along said curve northwesterly a distance of 61.19 feet through a central angle of $50^{\circ}05'00''$;
83. North $87^{\circ}45'00''$ West, a distance of 143.56 feet to the beginning of a tangent curve concave southeasterly having a radius of 170.00 feet;
84. along said curve southwesterly a distance of 98.65 feet through a central angle of $33^{\circ}15'00''$;

85. South 59°00'00" West, a distance of 10.51 feet to the beginning of a tangent curve concave northwesterly having a radius of 130.00 feet;
86. along said curve southwesterly a distance of 109.41 feet through a central angle of 48°13'18";
87. North 72°46'42" West, a distance of 83.05 feet;
88. thence leaving said southerly right-of-way line of River Falls Lane, South 03°10'35" West, a distance of 559.07 feet to a point of intersection with the north line of said Section 2;
89. thence South 05°14'44" West, a distance of 1671.33 feet to a point of intersection with the centerline of River Falls Road;
90. thence continuing South 05°14'44" West, a distance of 467.63 feet;
91. thence South 84°43'56" East, a distance of 453.58 feet to a point of intersection with the centerline of Fresno River;
- thence along said centerline of Fresno River, the following eight (8) courses:
92. North 05°14'44" East, a distance of 292.68 feet;
93. South 84°43'56" East, a distance of 21.00 feet;
94. North 10°15'57" West, a distance of 88.73 feet;
95. North 11°54'12" West, a distance of 113.72 feet;
96. North 18°10'16" East, a distance of 123.68 feet;
97. South 61°26'48" East, a distance of 58.38 feet;
98. North 77°50'52" East, a distance of 26.14 feet;
99. North 24°33'31" East, a distance of 102.40 feet;
100. thence leaving the said centerline of Fresno River, North 88°54'88" East, a distance of 254.01 feet;
101. thence North 19°17'41" East, a distance of 241.67 feet;
102. thence North 61°17'45" West, a distance of 230.21 feet to a point of intersection with the centerline of Fresno River;

thence along said centerline of Fresno River, the following fourteen (14) courses:

103. North 08°59'15" East, a distance of 61.44 feet;
104. North 20°04'41" East, a distance of 120.91 feet;
105. North 39°09'09" East, a distance of 188.39 feet;
106. South 85°03'01" East, a distance of 124.45 feet;
107. North 47°03'49" East, a distance of 112.12 feet;
108. North 78°31'07" East, a distance of 174.92 feet;
109. North 33°37'47" East, a distance of 192.29 feet;
110. North 56°25'13" East, a distance of 64.84 feet;
111. North 73°32'19" East, a distance of 128.97 feet;
112. North 45°54'43" East, a distance of 49.37 feet;
113. North 64°37'57" West, a distance of 36.94 feet;
114. North 52°33'00" East, a distance of 153.75 feet;
115. North 34°05'00" East, a distance of 130.00 feet;
116. North 02°27'00" West, a distance of 258.00 feet to a point of intersection with the north line of Section 1, T. 7 S., R. 21 E.;
117. thence leaving the said centerline of Fresno River and along said north line of Section 1, North 89°06'34" East, a distance of 2358.60 feet to the north one-quarter corner thereof;
118. thence continuing along said north line of Section 1, North 89°04'41" East, a distance of 714.17 feet;
119. thence South 06°13'31" West, a distance of 490.81 feet;
120. thence North 89°04'19" East, a distance of 1983.75 feet to a point of intersection with the west line of Section 6, T. 7 S., R. 22 E.;

121. thence along said west line of Section 6, South $01^{\circ}01'25''$ West, a distance of 1931.25 feet to the southwesterly corner of Tract 197, Yosemite Pines Estates, as shown on map recorded in Book 31, Pages 27 through 29 inclusive of Maps, Records of said County;
122. thence along the southerly line of said Tract 197, South $85^{\circ}03'03''$ East, a distance of 566.69 feet;
123. thence continuing along said southerly line of Tract 197, South $83^{\circ}33'40''$ East, a distance of 251.53 feet to the southeasterly corner thereof;
124. thence South $83^{\circ}31'05''$ East, a distance of 126.00 feet;
125. thence South $67^{\circ}31'06''$ East, a distance of 202.00 feet;
126. thence South $47^{\circ}35'37''$ East, a distance of 90.25 feet;
127. thence North $00^{\circ}22'35''$ West, a distance of 141.90 feet;
128. thence North $89^{\circ}39'54''$ East, a distance of 802.07 feet;
129. thence North $08^{\circ}34'54''$ East, a distance of 272.36 feet;
130. thence North $59^{\circ}50'40''$ West, a distance of 848.64 feet;
131. thence North $22^{\circ}34'24''$ East, a distance of 497.52 feet to a point on a curve concave northerly having a radius of 260.00 feet, the radial through said point bears North $20^{\circ}32'53''$ East, said point being a point of intersection with the centerline of Old Corral Ranch Road;

thence along said centerline of Old Corral Ranch Road, the following three (3) courses:
 132. along said curve easterly a distance of 152.21 feet through a central angle of $33^{\circ}45'58''$;
 133. North $76^{\circ}45'55''$ East, a distance of 95.00 feet to the beginning of a tangent curve concave northwesterly having a radius of 200.00 feet;
 134. along said curve northeasterly a distance of 176.07 feet through a central angle of $50^{\circ}26'30''$ to a point of intersection with the centerline of Coleman Ranch Road;
thence leaving said centerline of Old Corral Ranch Road and along said centerline of Coleman Ranch Road, the following three (3) courses:

135. South 51°45'09" East, a distance of 184.46 feet to the beginning of a tangent curve concave southwesterly having a radius of 200.00 feet;
 136. along said curve southeasterly a distance of 42.32 feet through a central angle of 12°07'22";
 137. South 39°37'47" East, a distance of 160.23 feet;
 138. thence leaving said centerline of Coleman Ranch Road, North 08°36'01" East, a distance of 390.00 feet;
 139. thence South 40°15'00" East, a distance of 660.00 feet;
 140. thence North 49°15'29" East, a distance of 311.61 feet to a point of intersection with the southwesterly right-of-way line of County Road 222;
 141. thence North 49°45'00" East, a distance of 120.00 feet to a point of intersection with the northeasterly right-of-way line of said County Road 222;
- thence along said northeasterly right-of-way line of said County Road 222, the following nineteen (19) courses:
142. South 40°15'00" East, a distance of 565.67 feet;
 143. North 49°45'00" East, a distance of 20.00 feet;
 144. South 40°15'00" East, a distance of 150.00 feet;
 145. South 49°45'00" West, a distance of 20.00 feet;
 146. South 40°15'00" East, a distance of 559.73 feet;
 147. North 49°45'00" East, a distance of 50.00 feet;
 148. South 40°15'00" East, a distance of 200.00 feet;
 149. South 49°45'00" West, a distance of 50.00 feet;
 150. South 40°15'00" East, a distance of 400.00 feet;
 151. North 49°45'00" East, a distance of 20.00 feet;
 152. South 40°15'00" East, a distance of 150.00 feet;
 153. South 49°45'00" West, a distance of 20.00 feet;

154. South 40°15'00" East, a distance of 200.00 feet;
155. North 49°45'00" East, a distance of 50.00 feet;
156. South 40°15'00" East, a distance of 200.00 feet;
157. South 49°45'00" West, a distance of 50.00 feet;
158. South 40°15'00" East, a distance of 198.32 feet;
159. North 49°45'00" East, a distance of 10.00 feet to the beginning of a non tangent curve concave northeasterly having a radius of 640.00 feet, the radial through said point bears North 49°45'00" East;
160. along said curve southeasterly a distance of 237.36 feet through a central angle of 24°28'22" to a point of intersection with the east line of said Section 6;
161. thence leaving said northeasterly right-of-way line of County Road 222 and along said east line of Section 6, South 00°21'51" East, a distance of 2613.80 feet to the southeast corner thereof;
162. thence along the east line of Section 7, T. 7 S., R. 22 E., South 00°34'42" West, a distance of 2602.48 feet to the east one-quarter corner thereof;
163. thence continuing along said east line of Section 7, South 00°32'33" West, a distance of 2588.16 feet to the southeast corner thereof;
164. thence along the west line of Section 17, T. 7 S., R. 22 E., South 00°19'13" East, a distance of 611.32 feet to a point on a curve concave southerly having a radius of 240.52 feet, the radial through said point bears North 24°41'28" West, said point being a point of intersection with the northerly right-of-way line of County Road 426, said right-of-way being 80 feet in width;

thence along said northerly right-of-way line of County Road 426, the following six (6) courses:
 165. along said curve southeasterly a distance of 415.34 feet through a central angle of 98°56'27";
 166. South 15°45'00" East, a distance of 99.93 feet to the beginning of a tangent curve concave southwesterly having a radius of 530.00 feet;

167. along said curve southeasterly a distance of 131.12 feet through a central angle of $14^{\circ}10'29''$;
168. South $01^{\circ}34'30''$ East, a distance of 118.22 feet to the beginning of a tangent curve concave northeasterly having a radius of 195.00 feet;
169. along said curve southeasterly a distance of 216.43 feet through a central angle of $63^{\circ}35'32''$;
170. South $65^{\circ}10'04''$ East, a distance of 124.20 to the westerly corner of Parcel 1 of Parcel Map 1951 as shown on map recorded in Book 27, Page 118 of Maps, Records of said County;
171. thence leaving said northerly right-of-way line of County Road 426 and along the northwesterly line of said Parcel Map 1951, North $54^{\circ}45'02''$ East, a distance of 659.60 feet to the northerly corner thereof;;
172. thence along the northeasterly line of said Parcel Map 1951, South $43^{\circ}18'30''$ East, a distance of 670.00 feet to the easterly corner thereof;
173. thence North $64^{\circ}02'45''$ East, a distance of 115.00 feet;
174. thence North $22^{\circ}09'20''$ East, a distance of 1401.93 feet to a point of intersection with the north line of said Section 17;
175. thence along said north line of Section 17, South $88^{\circ}05'00''$ East, a distance of 400.00 feet to the north one-quarter corner thereof;
176. thence along the north-south centerline of said Section 17, South $00^{\circ}06'00''$ East a distance of 2610.33 feet to the center thereof;
177. thence continuing along said north-south centerline of Section 17, South $00^{\circ}11'44''$ West a distance of 2610.33 feet to the south one-quarter corner thereof;
178. thence along the north line of Section 20, T. 7 S., R. 22 E., North $85^{\circ}57'48''$ West, a distance of 1665.88 feet;
179. thence South $00^{\circ}01'05''$ East, a distance of 1335.87 feet;
180. thence South $88^{\circ}35'10''$ East, a distance of 332.61 feet;
181. thence South $00^{\circ}00'23''$ East, a distance of 666.45 feet;
182. thence North $88^{\circ}45'58''$ West, a distance of 1329.20 feet to a point of intersection with the west line of said Section 20;

183. thence along said west line of Section 20, South 00°12'02" West, a distance of 2019.87 feet to the southwesterly corner of Parcel 1 of Parcel Map 3955 as shown on map recorded in Book 55, Page 19 of Maps, Records of said County;
184. thence South 87°28'24" East, a distance of 300.00 feet;
185. thence North 00°12'02" East, a distance of 11.74 feet;
186. thence South 89°55'15" East, a distance of 605.53 feet;
187. thence South 00°12'00" West, a distance of 37.61 feet;
188. thence South 87°28'24" East, a distance of 420.99 feet;
189. thence South 00°13'43" West, a distance of 1331.04 feet to a point of intersection with the north line of Section 29, R. 7 S., R. 22 E.;
190. thence South 00°21'07" East, a distance of 1322.55 feet;
191. thence North 88°42'53" West, a distance of 1325.24 feet to a point of intersection with the east line of Section 30, T. 7 S., R. 22 E.;
192. thence North 89°30'36" West, a distance of 2685.18 feet to a point of intersection with the north-south centerline of said Section 30;
193. thence along said north-south centerline of Section 30, North 01°27'40" West, a distance of 1287.09 feet to the north one-quarter corner thereof;
194. thence along the north-south centerline of Section 19, T. 7 S., R. 22 E., North 03°06'00" East, a distance of 1355.69 feet to a point of intersection with the southerly right-of-way line of County Road 423;
- thence westerly along said southerly right-of-way line of County Road 423, the following fourteen (14) courses:
195. North 79°18'00" West, a distance of 554.21 feet to the beginning of a tangent curve concave southerly having a radius of 170.00 feet;
196. along said curve westerly a distance of 94.25 feet through a central angle of 31°46'00";
197. South 68°54'00" West, a distance of 102.52 feet;

198. South 55°28'00" West, a distance of 114.59 feet to the beginning of a tangent curve concave northwesterly having a radius of 330.00 feet;
199. along said curve southwesterly a distance of 219.82 feet through a central angle of 38°10'00";
200. North 86°22'00" West, a distance of 32.85 feet to the beginning of a tangent curve concave northeasterly having a radius of 171.45 feet;
201. along said curve northwesterly a distance of 113.96 feet through a central angle of 38°05'00";
202. North 48°17'00" West, a distance of 53.11 feet to the beginning of a tangent curve concave northeasterly having a radius of 365.00 feet;
203. along said curve northwesterly a distance of 107.02 feet through a central angle of 16°48'00";
204. North 31°29'00" West, a distance of 67.34 feet to the beginning of a tangent curve concave southwesterly having a radius of 205.00 feet;
205. along said curve northwesterly a distance of 136.44 feet through a central angle of 38°08'00";
206. North 69°37'00" West, a distance of 147.59 feet to the beginning of a tangent curve concave southwesterly having a radius of 655.00 feet;
207. along said curve northwesterly a distance of 98.50 feet through a central angle of 08°37'00";
208. North 78°14'00" West, a distance of 24.24 feet;
209. thence leaving said southerly right-of-way line of County Road 423, South 00°57'00" West, a distance of 283.21 feet;
210. thence North 87°36'00" West, a distance of 538.83 feet to a point of intersection with the east line of Section 24, T. 7 S., R. 21 E.;
211. thence along said east line of Section 24, North 00°53'00" East, a distance of 2641.47 feet;
212. thence North 89°37'00" West, a distance of 532.80 feet to a point of intersection with the southeasterly right-of-way line of County Road 426, said right-of-way being 60.00 feet in width;

213. thence along said southeasterly right-of-way line of County Road 426, South 52°45'00" West, a distance of 160.23 feet;
214. thence South 00°51'35" West, a distance of 1548.24 feet;
215. thence North 89°09'38" West, a distance of 660.05 feet to the southeasterly corner of Parcel 1 of Parcel Map 1822 as shown on map recorded in Book 27, Page 105 of Maps, Records of said County;
216. thence South 00°48'30" West, a distance of 1333.19 feet; to the southeasterly corner of Parcel 4 of Parcel Map 1291 as shown on map recorded in Book 24, Page 4 of Maps, Records of said County;
217. thence North 89°35'36" West, a distance of 1319.49 feet to the southwesterly corner of Parcel 2 of said Parcel Map 1291, said point being a point of intersection with the north-south centerline of Section 24, T. 7 S., R. 21 E.;
218. thence along said north-south centerline of Section 24, North 00°55'23" East, a distance of 336.30 feet;
219. thence North 89°57'45" West, a distance of 1391.33 feet;
220. thence North 02°16'07" West, a distance of 967.11 feet;
221. thence North 77°53'54" West, a distance of 399.91 feet;
222. thence North 88°14'57" West, a distance of 323.94 feet;
223. thence South 03°06'09" East, a distance of 1061.19 feet;
224. thence North 89°50'40" West, a distance of 698.69 feet to a point of intersection with the east line of Section 23, T. 7 S., R. 21 E.;
225. thence along said east line of Section 23, South 04°03'58" East, a distance of 1319.61 feet to the southeast corner thereof;
226. thence along the south line of said Section 23, South 87°15'43" West, a distance of 2698.04 feet to the south one-quarter corner thereof;
227. thence continuing along said south line of Section 23, South 89°39'29" West, a distance of 1121.69 feet to a point on a curve concave southwesterly having a radius of 1460.00 feet, the radial through said point bears South 74°27'55" West, said point being a point of intersection with the westerly right-of-way line of State Highway 41;

thence along said westerly right-of-way line of State Highway 41, the following thirty (30) courses:

228. along said curve northwesterly a distance of 122.70 feet through a central angle of $04^{\circ}48'55''$;
229. North $20^{\circ}21'00''$ West, a distance of 205.50 feet;
230. South $69^{\circ}39'00''$ West, a distance of 10.00 feet;
231. North $20^{\circ}21'00''$ West, a distance of 597.70 feet;
232. South $69^{\circ}39'00''$ West, a distance of 50.00 feet to the beginning of a non tangent curve concave southwesterly having a radius of 1900.00 feet, the radial through said point bears South $69^{\circ}39'00''$ West;
233. along said curve northwesterly a distance of 429.70 feet through a central angle of $12^{\circ}57'28''$;
234. North $82^{\circ}36'28''$ East, a distance of 40.00 feet to the beginning of a non tangent curve concave southwesterly having a radius of 1940.00 feet, the radial through said point bears South $82^{\circ}36'28''$ West;
235. along said curve northwesterly a distance of 430.30 feet through a central angle of $12^{\circ}42'30''$;
236. North $46^{\circ}01'00''$ West, a distance of 748.70 feet;
237. South $43^{\circ}59'00''$ West, a distance of 15.00 feet to the beginning of a non tangent curve concave northeasterly having a radius of 2075.00 feet, the radial through said point bears North $43^{\circ}59'00''$ East;
238. along said curve northwesterly a distance of 427.30 feet through a central angle of $11^{\circ}47'56''$;
239. North $34^{\circ}13'00''$ West, a distance of 694.50 feet to the beginning of a tangent curve concave easterly having a radius of 825.00 feet;
240. along said curve northerly a distance of 786.20 feet through a central angle of $54^{\circ}36'04''$;
241. North $20^{\circ}23'00''$ East, a distance of 400.10 feet to the beginning of a tangent curve concave westerly having a radius of 675.00 feet;
242. along said curve northerly a distance of 636.00 feet through a central angle of $53^{\circ}59'00''$;

- 243. North 56°24'00" East, a distance of 35.00 feet;
- 244. North 33°36'00" West, a distance of 463.50 feet to the beginning of a tangent curve concave southwesterly having a radius of 960.00 feet;
- 245. along said curve northwesterly a distance of 322.50 feet through a central angle of 19°15'00";
- 246. North 52°51'00" West, a distance of 272.60 feet;
- 247. South 37°09'00" West, a distance of 20.00 feet to the beginning of a non tangent curve concave northeasterly having a radius of 810.00 feet, the radial through said point bears North 37°09'00" East;
- 248. along said curve northwesterly a distance of 314.30 feet through a central angle of 22°14'00";
- 249. North 30°37'00" West, a distance of 318.50 feet to the beginning of a tangent curve concave southwesterly having a radius of 690.00 feet;
- 250. along said curve northwesterly a distance of 603.30 feet through a central angle of 50°06'00";
- 251. South 09°17'00" West, a distance of 20.00 feet;
- 252. North 80°43'00" West, a distance of 256.90 feet to the beginning of a tangent curve concave northeasterly having a radius of 630.00 feet;
- 253. along said curve northwesterly a distance of 670.80 feet through a central angle of 61°00'23";
- 254. North 70°17'00" East, a distance of 20.00 feet to the beginning of a non tangent curve concave easterly having a radius of 610.00 feet, the radial through said point bears North 70°17'00" East;
- 255. along said curve northerly a distance of 494.30 feet through a central angle of 46°26'00";
- 256. South 63°17'00" East, a distance of 20.00 feet;
- 257. North 26°43'00" East, a distance of 146.50 feet to a point of intersection with the north-south centerline of Section 15, T. 7 S., R. 21 E.;

258. thence leaving said westerly right-of-way line of State Highway 41 and along said north-south centerline of Section 15, North $00^{\circ}12'30''$ East, a distance of 512.60 feet to the center thereof;
259. thence along the east-west centerline of said Section 15, North $88^{\circ}19'30''$ West, a distance of 1330.15 feet;
260. thence North $01^{\circ}16'36''$ East, a distance of 2611.37 feet to a point of intersection with the south line of Section 10, T. 7 S., R. 21 E.;
261. thence along said south line of Section 10, South $89^{\circ}51'00''$ West, a distance of 1325.32 feet to the southwest corner thereof;
262. thence along the west line of said Section 10, North $02^{\circ}11'20''$ East, a distance of 2609.67 feet to the west one-quarter corner thereof;
263. thence continuing along said west line of Section 10, North $02^{\circ}22'46''$ East, a distance of 2628.83 feet to the **Point of Beginning**

Containing 8,605.73 Acres, more or less

MADERA COUNTY CONTRACT NO. _____

(Revenue Neutrality Agreement By and Between
The County of Madera and The Town of Oakhurst)

THIS REVENUE NEUTRALITY AGREEMENT ("Agreement") is entered into by and between THE COUNTY OF MADERA, a subdivision of the State of California ("County") and THE TOWN OF OAKHURST, a municipal corporation ("TOWN").

AGREEMENT

1. **RECITALS.** This Agreement is entered into with reference to the following facts:

- 1.01 On September 13, 2002, Ron Bucheger, Joe Smith and Charlotte Bambauer (the "Chief Petitioners" representing the Action Committee to Incorporate Oakhurst Now, (A.C.T.I.O.N.) the "Action Committee" submitted an application proposing the incorporation of the Town (the "Incorporation").
- 1.02 California Government Code Section 56815(a) expresses the intent of the State Legislature that any incorporation should result in a similar exchange of both revenue and responsibility for service delivery between the affected county, the proposed Town and other subject agencies.
- 1.03 The Madera County Local Agency Formation Commission ("LAFCO") adopted a Policy for the Implementation of Revenue Neutrality for Incorporation of Cities (the "LAFCO Policy") implementing Government Code Section 56815.
- 1.04 The express intent of the LAFCO Policy and of this Agreement is to mitigate potential negative fiscal effects to the County without making incorporation impossible for local communities ready for self-governance or precluding an adequate fiscal base for new cities.

1.05 Under Section 56815 and the LAFCO Policy, LAFCO may not approve the Incorporation unless it finds pursuant to Government Code Subsection 56815(b), that revenues currently received by the County which would accrue to the Town are substantially equal to the expenditures currently made by the County for those services which will be assumed by the Town. Notwithstanding this section, Government Code Subsection 56815(c)(1), provides that the commission may approve a proposal that includes an incorporation if it finds either (1) that the County and all agencies agree to the proposed transfer, or (2) the negative fiscal effects have been adequately mitigated by tax sharing agreements, lump-sum payments over a fixed period of time, or any other terms and conditions pursuant to Government Code Section 56886. Pursuant to Government Code Section 56800 and the LAFCO Policy, the Action Committee funded, and LAFCO contracted with the Rosenow Spevacek Group (RSG) to prepare a Comprehensive Fiscal Analysis of the Proposed Incorporation of Oakhurst (the "CFA") to serve as the basis for revenue neutrality negotiations between the County and the Chief Petitioners.

1.06 The CFA, which was prepared in conformity to Article 1 (commencing at Section 56800) of Chapter 4 of Part 3 of the Government Code (the Cortese-Knox-Hertzberg Act) analyzed the initial study area and three alternative study areas. LAFCO staff recommended and the Action Committee and the County agreed that Alternative 3, consisting of the Initial Study area, the John West Area, Road 400 Series and Road 222 Area would be the alternative proposed for incorporation. RSG prepared a Revenue and Expenditure Forecast: Alternative 3 Area, (the final,

detailed projection) which served as the basis for the revenue neutrality negotiations.

- 1.07 Based-upon a careful review of the CFA, including County records utilized in the preparation of the CFA relating to revenue projections for the area included in the Incorporation, the present and projected costs of law enforcement, road maintenance and other County services transferred to the Town, and the costs of services retained by the County, the County and the Action Committee have agreed upon the terms herein that would mitigate the fiscal impacts of the Incorporation on the County to a level acceptable to the County.
- 1.08 The Madera County Board of Supervisors and the Chief Petitioners have agreed to the alternative transfer of funds and responsibilities set forth in this Agreement.
- 1.09 In approving the proposed Incorporation, LAFCO found pursuant to Government Code Subsection 56815(c) as follows: (1) that the approval and execution of this Agreement by the County, and the lump-sum payments, installment payments, and other terms and conditions set forth herein adequately mitigate the negative fiscal effects of the Incorporation on the County, (2) that but for the conditions contained herein, that LAFCO would be unable to make the required findings under subsection 56815(c) and approve the Incorporation; and (3) that this Agreement is integral to LAFCO's determinations approving the Incorporation under Government Code Sections 56800 et seq.

2. **DEFINITIONS.** In this Agreement, unless the context otherwise requires:

2.01 "Act" means the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 as amended.

2.02 "Effective Date" means date of incorporation of the Town of Oakhurst.

2.03 "Transition year" means the period of 12 months from the Effective Date.

3. **REVENUE TRANSFERS.**

3.01 **Mitigation Obligation.** In order for LAFCO to make the revenue neutrality findings under Government Code Subsection 56815(c) as set forth in Section 1.09 hereof, the Town shall transfer to the County the total sum of \$19,860,410.00 (the "Mitigation Obligation"), payable from Town general purpose revenues in accordance with the following payment schedule:

3.01.1 The Town shall pay the County a fixed amount of \$1,000,000.00 annually for a period of ten fiscal years, with the first payment commencing no later than one year after conclusion of the transition year.

3.01.2 The Town shall pay the County up to a combined total of \$986,041.00 annually together with any unpaid amount from any prior years. The source of such payment shall be, Sales Tax, Property Tax In-Lieu of Sales Tax, Transient Occupancy Tax revenue and Property Tax revenue the Town receives above the annual baseline amounts shown in the following table, with the first payment being due no later than one year after conclusion of the transition year. Source of repayment will be excess of funds above the annual baseline amounts shown in the following table. This

payment shall be made in addition to the payment referenced in Section 3.01.1.

<u>Fiscal Year</u>	<u>Sales Tax</u>	<u>Property Tax In- Lieu of Sales Tax</u>	<u>Transient Occupancy Tax</u>	<u>Property Tax</u>
2009/2010	1,456,345	485,448	877,382	735,295
2010/2011	1,507,317	502,439	908,091	756,174
2011/2012	1560,073	520,024	939,874	777,683
2012/2013	1,614,675	538,225	972,769	799,840
2013/2014	1,671,189	557,063	1,006,816	822,665
2014/2015	1,729,680	576,560	1,042,055	846,178
2015/2016	1,790,219	596,740	1,078,527	870,399
2016/2017	1,852,877	617,626	1,116,275	895,349
2017/2018	1,917,728	639,243	1,155,345	921,051
2018/2019	1,984,848	661,616	1,195,782	947,528

3.01.3 In the event that the total Mitigation Obligation amount specified in Section 3.01 has not been fully paid by the end of Fiscal Year 2018/2019, then the terms of payments pursuant to Sections 3.01.1 and 3.01.2 shall continue for each succeeding fiscal year until the entire Mitigation Obligation is paid in full. For each subsequent fiscal year past Fiscal Year 2018/2019 that the Mitigation Obligation remains unpaid, the baseline amounts specified in Section 3.01.2 are increased by 3.5% each year.

3.02 **Pre-payment.** The Town may pre-pay any amount due under this Agreement on terms mutually agreed upon by the Town and County.

3.03 **Town Appropriation.** The Town Council shall appropriate on an annual basis sufficient funds to meet its obligations under this Agreement. The County and the Town, upon Incorporation, shall negotiate and execute any additional legal documents necessary to implement Section 3.01.2 of this agreement to effect a direct transfer of those payments due hereunder. A direct transfer is a transfer from either the State Board of Equalization or the County Auditor-Controller to the County without the necessity of an

intermediate transfer to the Town. Until an agreement for direct transfer of such funds is completed, the Town Council shall appropriate on an annual basis sufficient funds to meet its obligations hereunder.

3.04 Refunding first Year Costs.

3.04.1 The Town of Oakhurst shall not be responsible for public service during the Transition Period and will have 5 years after that period to meet its reimbursement obligation.

3.04.2 The Board of Supervisors of Madera County will seek reimbursement for the net cost of those services according to the formula set forth in Government Code 56810 (c) (2) as may be modified by the factors set forth in Government Code 57384(b).

4. DEFAULTS AND REMEDIES.

4.01 **Events of Default.** A default under this Agreement shall be deemed to have occurred upon the happening of one or more of the following events or conditions:

4.01.1 One party to this Agreement is proven to have knowingly made a material false representation to the other.

4.01.2 The Town or County fails to make any payment due hereunder.

4.01.3 Any other act or omission by the Town or County which materially interferes with the terms of this Agreement.

4.02 Procedure upon Default.

4.02.1 In the event of the Town's uncured default of its obligations to make any payment due hereunder, the County may order the County Auditor to sweep any funds on hand due the Town. In the event the Town's failure to make payments is due to an alleged default on

the part of the County, the Town shall notify the County in writing of the nature of the default, and make a demand to cure. In that event, the County shall retain the swept funds in a segregated trust account until resolution of the dispute.

4.02.2 All other remedies at law or in equity, which are not inconsistent with the provisions of this Agreement, are available to the Town and County to pursue in the event of default.

4.03 **Institution of Legal Action.** In addition to any other rights or remedies, the Town or the County may institute a legal action to cure, correct, or remedy any default or breach, to specifically enforce any covenants or agreements set forth in this Agreement, or to enjoin any threatened or attempted violation of the Agreement, or to obtain any remedies consistent with the purpose of this agreement. Legal actions shall be instituted in the Superior Court of the County of Madera, State of California. Prior to the initiation of litigation, the parties shall appoint committees from their respective governing bodies, together with necessary staff to attempt mediation of any such disputes.

4.04 **Reallocation of Property Taxes.** Should the calculation of property taxes prepared pursuant to Government Code Section 56810 be modified as a result of a court action brought pursuant to Government Code subsection 56810(h) to provide that a larger percentage be retained by the County and a smaller percentage transferred to the Town than that specified by LAFCO pursuant to Government Code Section 56810 in approving the Incorporation, the County shall transfer the amount of annual property tax resulting from such difference to the Town for the purpose of maintaining revenue neutrality pursuant to Government Code

Section 56815 and this Agreement. Should the calculation prepared pursuant to Government Code Section 56810 be modified as a result of a court action brought pursuant to Government Code subsection 56810(h) to provide that a smaller percentage be retained by the County and a larger percentage transfer to the Town than that specified by LAFCO pursuant to Government Code Section 56810 in approving the Incorporation, the Town shall transfer the amount of annual property tax resulting from such difference to the County for the purpose of maintaining revenue neutrality pursuant to Government Code Section 56815 and this Agreement.

5. AMENDMENTS.

5.01 Mutual Agreement. This Agreement may be modified by written agreement of the Town and the County.

5.02 Negotiation of Amendments. The parties acknowledge that circumstances may arise which may call for or require mutual good faith negotiations for the amendment of this Agreement. Without limitation due to enumeration, the parties agree to meet and confer regarding the possible mutual amendment of this Agreement within 30 days of the written notice by one party to the other party of the occurrence of one or more of the following:

5.02.1 The passage of a statute or issuance of a Legislative or Executive Order from a federal, state or local governmental entity that materially alters the manner in which revenues to the Town or County are paid or allocated.

5.02.2 Unanticipated loss of revenue to the Town by circumstances outside the Town's jurisdictional control, other than statute or Legislative or Executive Order, that materially alters the Town's

anticipated revenue or materially increases services costs over those anticipated in this Agreement or in the CFA.

5.02.3 Natural disasters that materially destroy Town or County infrastructure to the extent that the County's ability to provide services or the Town's ability to make payments would be materially impaired.

5.02.4 The discovery, within three years of Effective Date by the Town or the County of any error or omission in the data utilized for development of the CFA and this Agreement that materially affects the basis for the amount of payments due hereunder, or the projection of future revenues and or costs on which the payment schedule was based. Such errors are limited to base assumptions and inputs provided by the County and specifically exclude challenges to forecasting methods and assumptions used by LAFCO and its consultant in preparing the CFA.

Upon receipt of such written notice, the parties shall, within 30 days, hold at least one meeting to negotiate in good faith a mutual amendment of this Agreement. However, nothing contained herein shall require the mutual amendment of this Agreement or authorizes the unilateral amendment hereof.

6. MISCELLANEOUS PROVISIONS.

6.01 **Rules of Construction.** The singular includes the plural; the masculine gender includes the feminine; "shall" is mandatory; "may" is permissive.

6.02 **Entire Agreement, Waivers, and Recorded Statement.** This Agreement constitutes the entire understanding and agreement of the parties with

respect to the matters set forth in this Agreement. This Agreement supersedes all negotiations or previous agreements between the County, the Committee, and the Town respecting this Agreement. All waivers of the provisions of this Agreement must be in writing and signed by the appropriate authorities of the County, and the Town.

- 6.03 **Incorporation of recitals.** The recitals set forth in Section 1. of this Agreement are part of this Agreement.
- 6.04 **Captions.** The captions of this Agreement are for convenience and reference only and shall not define, explain, modify, construe, limit, amplify, or aid in the interpretation, construction, or meaning of any of the provisions of this Agreement.
- 6.05 **Consent.** Where the consent or approval of the County, or the Town is required in or necessary under this Agreement, the consent or approval shall not be unreasonably withheld, delayed, or conditioned.
- 6.06 **Covenant of Cooperation.** The County, and the Town shall cooperate and deal with each other in good faith, and assist each other in the performance of the provisions of this Agreement.
- 6.07 **Recording.** The Clerk of the Board of Supervisors shall cause a copy of this Agreement to be recorded with the Office of the County Recorder of Madera County, California, within ten (10) days following the Effective Date.
- 6.08 **Delay, Extension of Time for Performance.** In addition to any specific provision of this Agreement, performance by either the County or the Town of its obligations hereunder shall be excused, and the term of this Agreement extended, during any period of delay caused at any time by reason of any event beyond the control of County, or the Town which

prevents or delays performance by the County or the Town of obligations under this Agreement, including but not limited to, acts of God, enactment of new conflicting Federal or State laws or regulations, judicial actions such as the issuance of restraining orders and injunctions, riots, strikes, or damage to work in process by reason of fire, floods, earthquake, or other such casualties. If the County or the Town seeks excuse from performance, it shall provide written notice of such delay to the other within thirty (30) days of the commencement of such delay. If the delay or default is beyond the control of the County or the Town and is excused, an extension of time for such cause shall be granted in writing for the period of the enforced delay, or longer as may be mutually agreed upon.

6.09 **Interpretation and Governing Law.** This Agreement and any dispute arising hereunder shall be governed and interpreted in accordance with the laws of the State of California.

6.10 **Time of Essence.** Time is of the essence in the performance of the provisions of this Agreement as to which time is an element.

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IN WITNESS WHEREOF, the parties have executed this Agreement on the day and year first above-written.

COUNTY OF MADERA

ATTEST:

Chairman, Board of Supervisors

Clerk, Board of Supervisors

TOWN OF OAKHURST

ATTEST:

Mayor

Town Clerk

Approved as to Legal Form:
TOWN ATTORNEY

By: _____

Approved as to Legal Form:
COUNTY COUNSEL

By: _____

Approved as to Form:
COUNTY ADMINISTRATIVE OFFICER

By: _____

S:\Admin\County Counsel\CC\DOUG\~\$khurst Draft RN Agreemen red line from 10-1-07.doc